



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: March 23, 2004

PLACE OF MEETING: Department of Treasury Human Resources Training Room
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of March 10, 2004 as presented.

Item 2. **Scheduled for 10:30 A.M. – TELEPHONIC CONFERENCE**
Classification Appeal No. 03-040. Parcel No. 21-014-112-005-10 It was moved by Roberts, supported by Lupi, and unanimously approved to grant petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real.

Item 3. **Scheduled for 11:00 A.M. – TELEPHONIC CONFERENCE**
Classification Appeal No. 03-044. Parcel No. 64-011-015-400-10 It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 4. It was moved by Lupi, supported by Roberts, and unanimously approved to grant Dana Commercial's request for postponement until September 28, 2004.

Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

Minutes of the Regular Meeting of the State Tax Commission

Page 2

March 23, 2004

- Item 6. David Berquist, Property Specialist, Utilities Valuation Section presented a report on Trends in Communication to the Commission.
- Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved to forward the State Assessor's Board's Report of Uncertified Units to the staff for investigation.
- Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved that the letter from Michigan Consolidated Gas Company dated February 27, 2004 requesting "the amnesty provision" for certain corrected tax bills including those that apply to the 1998 and 1999 assessment years for certain communities located in Wayne County, be forwarded to legal counsel for advice.
- Item 9. It was moved by Roberts, supported by Naftaly, and unanimously approved to approve the audits as recommended by staff.
- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved to add a Called Meeting on Monday, May 3, 2004, to be held from 9:00 A.M. until 12:00 P.M. to hear classification appeals.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved a 24% economic allowance for Subject Line 6B from Stockbridge Junction to Marysville for the 2004 tax year.
- Item 12. Classification Appeal No. 03-066 AY. Parcel No. 44-012-945-051-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 13. Classification Appeal No. 03-066 AZ. Parcel No. 44-012-945-052-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 14. Classification Appeal No. 03-067 D. Parcel No. 06-012-2-900-027-011-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 15. Classification Appeal No. 03-067 E. Parcel No. 06-012-2-900-027-011-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.

Minutes of the Regular Meeting of the State Tax Commission

Page 3

March 23, 2004

- Item 16. Classification Appeal No. 03-067 G. Parcel No. 06-012-2-900-027-015-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 17. Classification Appeal No. 03-067 K. Parcel No. 06-012-2-900-027-019-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 18. Classification Appeal No. 03-075 C. Parcel No. 65-010-900-068-00 It was moved by Roberts, supported by Lupi, and unanimously approved that the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 19. 154-03-0317 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the following recommendations of staff: 1) Petition be dismissed for lack of jurisdiction; 2) the State Tax Commission directs the assessing officer to submit correction of the acreage error on Parcel No. 020-0-035-000-040-65 to the July 2004 Board of Review for tax year 2003 and tax year 2004 (if applicable); 3) the State Tax Commission directs the assessing officer to submit to the Executive Secretary of the State Tax Commission documented proof signed by the members of the July Board of Review that the matter involving Parcel No. 020-0-035-000-040-65 has been acted upon; and 4) the State Tax Commission advise the assessing officer that failure to comply with the directives of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.
- Item 20. The discussion with legal counsel was held. No action required.
- Item 21. Classification Appeal No. 03-001 (2). Parcel No. 05-16-300-008 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 22. Classification Appeal No. 03-039A, Parcel No. 52-01-115-002-00
Appeal No. 03-039B, Parcel No. 52-01-115-003-00
Appeal No. 03-039C, Parcel No. 52-01-115-004-00
Appeal No. 03-039D, Parcel No. 52-01-115-005-00
Appeal No. 03-039E, Parcel No. 52-01-115-006-00
Appeal No. 03-039F, Parcel No. 52-01-115-003-10
It was moved by Naftaly, supported by Lupi, and unanimously approved to grant petitioner's request to change the current classification from Residential Real. Classification to change to: Timber Cut-Over.

Minutes of the Regular Meeting of the State Tax Commission

Page 4

March 23, 2004

- Item 23. Classification Appeal No. 03-063 Parcel No. 004-0-021-200-010-00 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 24. Classification Appeal No. 03-015 Parcel No. 030-031-200-005-020 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 25. Classification Appeal No. 03-002A-1 Parcel No. 110-026-200-041-00 It was moved by Naftaly, supported by Lupi, and unanimously approved to approve petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real.
- Item 26. Classification Appeal No. 03-008 Parcel No. 2410-06-1204 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 27. Classification Appeal No. 03-009 Parcel No. 08-06-300-012 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Commercial Real.
- Item 28. Classification Appeal No. 03-095 Parcel No. 29-51-352-258-65 It was moved by Naftaly, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Industrial Personal. Classification to remain: Industrial Real.
- Item 29. 154-00-1036, Parcel No. 60-999-00-2684-000 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 30. 154-01-1434, Parcel No. 60-999-00-2684-000 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 31. 154-03-1795, Parcel No. 84-0001-725500 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the petition.
- Item 32. 154-03-1799, Parcel No. 84-0000-061500 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the petition.
- Item 33. 154-03-1828, Parcel No. 84-0001-647700 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the petition.

Minutes of the Regular Meeting of the State Tax Commission

Page 5

March 23, 2004

- Item 34. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 35. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificate as recommended by staff.
- Item 36. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke the certificates as recommended by staff.
- Item 37. It was moved by Lupi, supported by Roberts, and unanimously approved the application as recommended by staff.
- Item 38. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 11:26 A.M.

DATED TYPED: March 29, 2004

DATE APPROVED: April 14, 2004

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**